

# Accountability in Islamic Scripture: Foundations for a Good Governance Framework in Fiqh Watan

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## ABSTRACT

Accountability occupies a central axis in Islamic scripture, shaping a moral cosmos where power, responsibility, and answerability converge under the gaze of divine justice. This article investigates how *fiqh watan*—the jurisprudence of nationhood rooted in the Islamic intellectual tradition—can derive a coherent good governance framework from Qur’anic principles and Prophetic teachings on accountability. Through a textual-hermeneutic analysis of key scriptural sources, supported by classical commentaries from the Sunni scholastic tradition, the study distils core governance values such as transparency (*kashf al-haqīqah*), public trust (*amānah*), justice (*‘adālah*), and institutional responsibility (*mas’ūliyyah jamā’iyyah*). The article further maps these scriptural foundations onto contemporary governance challenges in Muslim-majority nation-states, arguing that Islamic accountability is not merely punitive but constructively developmental—designed to cultivate ethical leadership, socially responsive institutions, and citizen-centric policy ecosystems. The findings demonstrate that an integrated framework of good governance in *fiqh watan* emerges when scriptural principles are interpreted through maqāsid-oriented lenses, offering a normative yet practical model for strengthening legitimacy, preventing administrative harm, and anchoring public authority in a higher moral order. This study contributes to modern Islamic governance discourse by articulating accountability as both a theological imperative and a structural mechanism necessary for sustainable, just, and people-affirming nation-building.

**Keyword:** Accountability, Siyasah Shari’yyah, Fiqh Watan, Asha’irah, Malay World

## INTRODUCTION

The discourse on effective governance is becoming increasingly urgent within the landscape of the modern nation-state, especially as societies confront social uncertainty, economic inequality, and integrity challenges within public institutions. In an age of globalization that unsettles established geographical and cultural boundaries, the need for a governance framework that is not only efficient but value-based has become ever more critical. Within the Malay world, discussions surrounding *Fiqh Watan* have emerged as a scholarly effort to examine how Islamic principles—long embedded in the region’s political and civilizational history—can guide national development in a more sustainable and ethical direction.

Among the most fundamental pillars of the Islamic tradition is the concept of accountability (*al-mas’ūliyyah*). It is not merely a system of regulatory checks among human beings, but a cosmic principle that links

individuals and leaders to God, to fellow human beings, and to all creation. The Qur'an describes the human being as a bearer of trust on earth, a position that binds authority to an inseparable moral responsibility. The Prophetic traditions further emphasize that every leader is a shepherd (*ra'in*), and each shepherd will be questioned about those under his care. This is the essence of accountability—one that is not confined to administrative mechanisms but penetrates spiritual, ethical, and social dimensions.

While literature on good governance has expanded rapidly—particularly through studies in political economy, public administration, and institutional theory—the discourse on governance models grounded in Islamic sources remains methodologically underdeveloped and in need of contemporary interpretation. Existing research frequently highlights issues of legitimacy, justice, or leadership, yet the aspect of accountability as the foundational structure of Islamic governance has not been systematically articulated in a single model or operational framework that can be adapted to *Fiqh Watan* discussions. This article seeks to address precisely that gap.

This study aims to trace the foundational elements of accountability in the Qur'an and Sunnah, examine the classical insights of scholars in *siyāsah* and *usul al-fiqh*, and connect them to the demands of the modern state. Employing a text-context (*nas-waqi'*) approach that forms the core of the Ahl al-Sunnah wa al-Jamā'ah methodology, the article proposes a conceptual governance framework for *Fiqh Watan* that is normative, practical, and aligned with the needs of contemporary nation-states. At the intersection between divine values and national imperatives, Islamic accountability emerges not as a rhetorical moral slogan but as a foundational pillar for nation building—one capable of fostering resilience, justice, and a steadfast ethical orientation.

## LITERATURE REVIEW

According to Masorong (2025), the concept of accountability in the Islamic tradition is not merely a technical auditing mechanism but is rooted in moral-theological norms such as *amānah* (trust), *muḥāsabah* (self- or public-accounting), and *'adl* (justice). The theoretical literature indicates that these principles provide a broader normative basis for evaluating the conduct of leaders and institutions—distinct from secular models that emphasize procedures and regulatory control alone (Masorong, 2025).

Many empirical studies since 2021 have examined how specifically Islamic mechanisms—particularly *shūrā* (discussion/consultation) and *muḥāsabah* (moral and social accountability)—can function as instruments of accountability within public organizations and Islamic institutions. In the context of Islamic financial institutions, the role of the Sharia Supervisory Board (SSB) has been analyzed as a Sharia-compliance verification mechanism that also introduces elements of accountability to stakeholders. However, research indicates gaps between normative expectations and SSB practices (e.g., issues of transparency and conflicts of interest). These findings suggest that traditional Islamic mechanisms can strengthen accountability if re-framed as transparent, documented, and accountable institutions (Alamer, 2022b; Mukhibad, 2022).

Sector-specific studies (zakat, waqf, Islamic financial institutions) since 2021 have found that Sharia-based accountability implementation improves trust perception and resource management effectiveness but also exposes reporting challenges, inconsistent performance metrics, and weaknesses in fully implementing Sharia principles. Waqf and Islamic asset management studies conducted between 2024–2025 highlight the need for reporting standards and governance models that integrate *fiqh* principles (such as asset protection and safeguarding the donor's intent) with modern regulatory mechanisms to achieve transparency and sustainability (Abd Aziz, Sapuan, Tamyaz, & Nasution, 2025).

Literature focusing on *Fiqh al-Watan* (*fiqh watan*) since 2021 emphasizes how traditional doctrines regarding political authority, leaders' obligations, and public welfare can be translated into a foundation for modern state accountability. Contemporary authors argue that *fiqh watan* provides a theoretical framework to assess the legitimacy of state institutions (e.g., leaders' responsibility toward citizens' welfare; limits of power). However, studies also highlight a lack of empirical research translating *fiqh* principles into contemporary legal mechanisms—a significant gap between normative guidance and institutional application (Abd Razak, Syed Ismail, & Basir, 2024).

Recent methodological analyses identify several weaknesses in the literature: (a) a tendency toward conceptual studies without consistent empirical measurement; (b) diverse definitions of accountability, complicating cross-study comparison; (c) limited cross-country comparisons and longitudinal studies examining the impact of Islamic mechanisms on actual governance outcomes. Consequently, current research calls for the development of integrated measurement instruments that combine Sharia indicators with modern corporate/public governance indicators (Alamer, 2022; Saleh, Basnan, Ahmad, & Amir, 2023).

From a synthesis of the literature between 2021–2025, several emphasized elements can be adopted as the basis for a good governance framework in the context of Fiqh Watan:

normative legitimacy (based on textual sources—the Qur'an and Sunnah—and concepts such as *amānah*/*'adl*); strengthened Islamic institutional mechanisms (*shūrā*, *muḥāsabah*, SSB where relevant)—restructured for transparency and documentation; performance measurement integrating Sharia compliance and modern governance indicators (transparency, integrity, fiscal accountability); institutional reform (e.g., waqf reporting standards, Sharia board accreditation) to reduce the gap between normative expectations and practice. Contemporary studies confirm the potential of these theoretical frameworks but call for rigorous empirical testing (mixed-methods, quantitative indicators) as the next step (Mukhibad, 2022; Saleh et al., 2023; Masorong, 2025).

Although academic research on Islamic governance and accountability from Sharia and institutional perspectives has increased in recent decades, several significant gaps remain—particularly when attempting to formulate a governance framework grounded in *nash* (sacred texts) that is relevant to contemporary Islamic state contexts (e.g., in the concept of *fiqh watan*). The identified research gaps are:

1. Lack of a comprehensive conceptual framework based on religious teachings in modern literature. Most new studies focus on governance applications in specific institutions such as education, waqf, or cooperatives—for example, research on waqf governance and efforts to develop Sharia audits in Islamic cooperatives. However, these studies are often sectoral and institution-specific, lacking coverage of the state or political system as a whole. Therefore, there is a gap in the literature constructing an integrated governance framework based on Sharia principles and sacred texts (*al-Qur'ān* / *Sunnah*) with direct relevance to the concept of the state/*watan*/nation.
2. Minimal integration between scriptural norms (*al-Qur'ān* / *Sunnah*) and modern governance mechanisms. Current research shows efforts to combine Islamic ethics with modern governance. For example, Ahmad, Qamar, Bhatti, & Bashir (2023) developed a “proposed framework of accountability in an Islamic perspective,” encompassing religious, social, political, and economic dimensions. Yet, few studies explicitly investigate how Islamic *nash* (including values such as *amanah*, *'adl*, *maslahah*, *hisbah*, etc.) can be translated into contemporary state governance structures—including state institutions, power boundaries, and legislative & implementation mechanisms.
3. Insufficient emphasis on accountability in the context of *fiqh watan* / state sovereignty based on *Ahlu Sunnah wa Jamaah* traditions, foundational to Malay-Islamic *Aqidah*. Much of the Islamic governance literature focuses on educational institutions, waqf, *baitulmal*, cooperatives, or corporate entities rather than the state as a political entity. For example, governance frameworks for Islamic educational institutions, waqf, or cooperatives (Miftahussurur, Widad, & Limnawati, 2025). This implies that the literature rarely addresses the question: what is the scriptural basis for state governance (*fiqh al-watan*) from an accountability perspective?—a crucial aspect for developing contemporary *fiqh watan* theory. This shows a gap between micro-level institutional studies (schools, waqf, cooperatives) and macro-level studies (state, governance systems).
4. Lack of empirical research on Islamic governance mechanisms in contemporary Muslim states. Recent studies are largely conceptual, theoretical, or literature reviews, particularly discussing values such as *amanah*, justice, integrity, ethical leadership, and accountability in the Islamic context (Zamziba, Abu Bakar, Rashid, Mohd Fadzil, Ramlan, & Anis, 2024). However, few studies empirically examine how mechanisms such as *hisbah*, *shura* (consultation), *muhasabah* (self-accountability), Sharia audits,

transparency, and checks-and-balances are implemented in modern governance or states—and to what extent they ensure accountability.

5. Need to synthesize scriptural values with modern governance theory—to develop a normative and operational framework for *fiqh watan*. Although there are studies on modern and relevant Islamic governance frameworks (Abd Razak et al., 2024), the literature rarely presents a comprehensive normative synthesis: a model showing how scriptural values can be operationalized into modern governance structures (legislation, institutions, control and audit, political and social accountability). This is important to prevent mere “value rhetoric” and to provide a practical and systematic foundation—especially for modern Muslim states seeking to develop Sharia- and integrity-based governance systems.

Although recent literature (2021–2025) extensively discusses Islamic governance, institutional security, integrity, and accountability values across various sectors—mostly micro-level institutions (education, cooperatives, waqf)—rarely are there studies that:

Develop a national governance framework based on sacred texts and Sharia norms; Integrate *nash* (al-Qur’ān / Sunnah) with modern state governance structures; Empirically investigate accountability mechanisms in the context of the state; and Develop a normative-operational theory of “*fiqh watan*” based on the *manhaj Ahlu Sunnah wa Jamaah*, a foundational *Aqidah* principle in Malay-Islamic governance since the 10th century. Therefore, there is an urgent need for research to fill these gaps.

## METHODOLOGY

This study adopts a qualitative research design utilizing a documentary and conceptual analysis approach to investigate the foundations of accountability in Islamic scripture and their implications for a good governance framework in the context of *Fiqh Watan*. The qualitative approach is deemed appropriate because it allows for an in-depth exploration of religious texts, normative principles, and contemporary scholarly interpretations without the need for numerical quantification (Creswell & Poth, 2018). This methodology enables the synthesis of classical Islamic principles with modern governance theories, creating a normative-operational framework for governance.

The study primarily relies on primary and secondary textual sources. The primary sources from Qur’an and authentic Hadith collections (Sahih al-Bukhari, Sahih Muslim, Musnad Ahmad) to extract scriptural principles of accountability (*hisbah*, *’adl*, *amanah*, *muhasabah*). And also from classical Islamic jurisprudence texts (*usul al-fiqh* and political governance works, e.g., al-Mawardi, al-Ghazali, Imam Juwayni) to identify normative frameworks of leadership and state accountability. The secondary sources from peer-reviewed journal articles (2021–2025) on Islamic governance, accountability, and *Fiqh Watan*, and contemporary scholarship integrating Islamic ethics with modern governance, including case studies of accountability practices in Muslim-majority states.

The data collection process follows a systematic literature review and textual analysis procedure:

- 1) Documentary review: Relevant Islamic jurisprudence and governance texts were reviewed to extract themes and principles related to accountability.
- 2) Content analysis: Principles and concepts were coded according to key governance dimensions: (1) leadership accountability, (2) institutional checks and balances, (3) ethical and moral responsibilities, (4) transparency, and (5) public welfare (*maslahah*).
- 3) Inclusion criteria: Studies published between 2021 and 2025, written in English, and addressing Islamic governance, accountability, or *Fiqh Watan* were included. Excluded studies were those with purely economic or corporate focus without reference to governance ethics.

The data been analyzed using thematic analysis as extracted principles from primary and secondary sources were organized into themes corresponding to good governance frameworks. This involves iterative coding to identify recurring patterns, contradictions, and synergies between scriptural principles and contemporary governance models (Braun & Clarke, 2021). And also normative synthesis has been used to analyze the data, the identified themes were synthesized into a conceptual framework for *Fiqh Watan*, integrating scriptural directives with operational governance mechanisms.

The methodology is designed to generate a normative-operational framework of accountability derived from Islamic scripture, capable of informing modern governance practices in Muslim-majority countries. The final framework will delineate practical governance principles grounded in *Fiqh Watan*, bridging classical Islamic teachings with contemporary governance expectations.

## FINDINGS

Good governance is a value that must be present in the administration of any institution, including political institutions. The governance values stated in the Qur'an are not only related to political matters, but also serve as a foundation in all aspects of human life, whether in the life of an individual, family, society, or nation. The concept of political accountability in the Qur'an refers to two fundamental principles: being responsible to the people who delegate authority to the leader, and being responsible to Allah SWT. A leader is accountable in two realms: in this world and in the Hereafter. Political accountability according to the Qur'an is not limited to worldly life; a leader will not escape Allah SWT's judgment on the Day of Resurrection.

This principle can be seen through two terms mentioned in the Qur'an: amanah (trust) and khilafah (stewardship). The word amanah is mentioned six times in the Qur'an: once in the singular form, once in the plural, once as amanatahu (his trust), amanatikum (your trust), and twice as amanatihim (their trust) (Abd al-Baqi, 1992). Allah SWT states: "Indeed, We offered the Trust to the heavens and the earth and the mountains, and they declined to bear it and feared it; but man [undertook to] bear it. Indeed, he was unjust and ignorant." (Surah al-'Ahzab 33:72)

The tafsir scholars differ in explaining the meaning of amanah mentioned in this verse. Some, like 'Abd Allah bin 'Abbas and Sa'id bin Jubair, explain that Allah SWT presented obedience and duty to the heavens, the earth, and the mountains. If they performed good, they would be rewarded; if they neglected it, they would be punished. However, they refused to bear this responsibility due to inability. Then, Prophet Adam (peace be upon him) agreed to accept it (al-Tobari, 1992:10/340-341; al-Zuhaili, 1991:22/126-127).

One of the duties assigned by Allah SWT to humans is to manage and govern the earth according to Islam. This responsibility is referred to as khilafah. Political power is a trust given by Allah SWT to humans, and they must exercise it according to His commands. Humans are accountable for all that they do. Allah SWT says: "Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice. Excellent is that which Allah instructs you. Indeed, Allah is ever Hearing and Seeing." (Surah an-Nisa' 4:58)

This verse clearly states that carrying out trust—including leadership trust—is a duty (al-Razi, 1994:5/143). The tafsir scholars differ on whom this verse addresses. Some, like 'Ali bin Abu Talib and Zaid bin Aslam, state it addresses leaders, while others, like 'Abd Allah bin 'Abbas and al-Hasan, explain it applies to anyone given a trust, whether religious or worldly (al-Tobari, 1992:4/147-149).

'Ali bin Abu Talib said, "A leader is responsible for implementing all laws based on the revelation sent by Allah SWT. The leader is also responsible for fulfilling all trusts. If the leader fulfills these duties, then it is the responsibility of the people to listen and obey all his directives." (al-Tobari, 1992:4/147-149) Al-Tobari explains the exegesis of verse 58 of Surah an-Nisa': "Indeed, Allah commands you, O leaders of the Muslims, to fulfill all trusts given to you by the people, namely their rights, wealth, and zakat. You must return all rights under your responsibility to their owners and never oppress them. Do not place the trust where it does not belong. Do not take anything except what Allah permits. Allah commands that when you judge among people,

judge justly. This is Allah's decree in His Book and explained by the tongue of His Messenger. Do not exceed these limits; otherwise, you have oppressed your people." (al-Tobari, 1992:4/147-149)

Prophet Muhammad associates trust with faith. He explained that those who do not safeguard trust are not truly believers. 'Anas bin Malik reported that the Prophet said: "There is no faith for one who does not maintain trust. There is no religion for one who does not honor promises." (Ahmad ibn Hanbal, 2001:19/376) Safeguarding trust is a characteristic of the faithful. Allah SWT states that those who establish prayer are also those who safeguard trusts and promises, whether entrusted by Allah or by humans (al-Tobari, 1992; al-Razi, 1994). Conversely, betraying trust and breaking promises are characteristics of hypocrites and disbelievers (Qutub, 1994). Allah SWT says: "And [those who are] those who faithfully observe their trusts and covenants." (Surah al-Ma'arij 70:32)

As a basis of accountability, Allah SWT forbids betrayal: "O you who believe! Do not betray Allah and His Messenger, nor betray your trusts while you know." (Surah al-Anfal 8:27) This verse warns all believers, both leaders and citizens, not to violate trusts given by Allah, His Messenger, and among humans. Leaders are accountable to fulfill Allah's and His Messenger's trusts by implementing Islamic law. Leaders who fail to govern according to the Qur'an and Sunnah betray both Allah's trust and the trust of the people because a leader's duty in Islam is to guide the people to obey Allah SWT in daily life (Qutub, 1994).

Those who safeguard trust are called *al-'amin*. This term appears 14 times in the Qur'an: 12 times referring to individuals who maintain trust, and twice referring to a secure state (Abd al-Baqi, 1992). Allah SWT explains that one of the main characteristics of angels and prophets is being *al-'amin*, always safeguarding the trusts given by Him. For example, regarding angels: "Obedient therein, and trustworthy." (Surah at-Takwir 81:21) Tafsir scholars explain that the angel referred to here is Jibril, who is obeyed by the inhabitants of the heavens and always safeguards Allah's trusts, such as delivering revelation to the prophets (al-Tobari, 1992; Ibn Kathir, 1995).

For the prophets, an example is Prophet Hud a.s. addressing his people: "I convey to you the messages of my Lord, and I am a trustworthy advisor to you." (Surah al-A'raf 7:68) Allah SWT also clarifies that those eligible to be entrusted with tasks are those capable of safeguarding them, as shown by the daughters of Prophet Shu'aib a.s.: "One of the two women said, 'O my father, hire him as a shepherd. Indeed, the best one you can hire is strong and trustworthy.'" (Surah al-Qasas 28:26) 'Abd Allah bin 'Abbas narrates that Prophet Shu'aib asked his daughter how she knew the man was strong and trustworthy. She explained that she observed his strength and careful, respectful behavior—signs of trustworthiness—and Prophet Shu'aib confirmed her judgment regarding Moses (al-Tobari, 1992:10/61).

The lesson is that citizens who wish to delegate political authority must choose leaders capable of safeguarding trust. Similarly, Prophet Yusuf a.s. was appointed Egypt's Finance Minister because he was trustworthy. The Qur'an records the king saying: "Bring Yusuf to me; I will appoint him exclusively to my council. Indeed, today you are esteemed and trustworthy among us." (Surah Yusuf 12:54)

Every human action, whether by leaders or citizens, is accountable in this world and will be recompensed by Allah SWT. Good deeds result in worldly and spiritual benefits, while harmful deeds bring negative consequences. Allah SWT says: "Whoever does righteousness, it is for his own soul; and whoever does evil, it is against it. And your Lord does not wrong anyone." (Surah Fussilat 41:46) Al-Tobari (1992) explains that obedience to Allah in this life brings benefits both in this world and the Hereafter, while disobedience results in punishment.

Similarly, Surah al-Shura 30 states: "And whatever strikes you of adversity, it is because of what your hands have earned; but He pardons much." Al-Tobari (1992) explains that misfortunes in life result from one's sins, yet Allah forgives much of it. Al-Razi adds that misfortunes include pain, disease, earthquakes, and other hardships.

Leaders and citizens are accountable for all they do. Constructing society according to Allah's will brings benefits; ignoring it results in harm, such as disease, economic crises, societal collapse, earthquakes, and

divisions. Ibn Umar narrates that the Prophet said: “There are five things that will test your community: public sin spreading disease, dishonest trade disrupting the economy, refusing zakat stopping rain, breaking covenants inviting enemy domination, and leaders not ruling by Allah’s law causing hardship.” (Ibn Majah, 2009:5/150)

Political accountability also extends to the Hereafter. Decisions in Allah’s judgment on the Day of Resurrection—whether entering Paradise or Hell—depend on actions in this world. Allah SWT says: “And those who believed and whose descendants followed them in faith - We will join with them their descendants, and We will not deprive them of anything of their deeds. Every person, for what he earned, is retained.” (Surah at-Tur 52:21)

Allah illustrates the complaints of Hell’s followers against their leaders: “The Day their faces will be turned about in the Fire, they will say, “How we wish we had obeyed Allah and obeyed the Messenger.” And they will say, “Our Lord, indeed we obeyed our masters and our dignitaries, and they led us astray from the [right] way. Our Lord, give them double the punishment and curse them with a great curse.” (Surah al-Ahzab 33:66-68)

This verse clearly illustrates the concept of political accountability in the Hereafter, where the people will demand before Allah SWT that the punishment be doubled for leaders who corrupt and mislead them (Al-Khalidi, 1996). That is, leaders who refuse to implement the commands of Allah SWT and His Messenger, and govern according to their own desires and whims in contradiction to the Qur’an and Sunnah. The people who support such leaders will also be held accountable on the Day of Judgment, because they have violated the commands of Allah: “And do not incline toward those who do wrong, lest you be touched by the Fire, and you would not have other than Allah any protectors; then you would not be helped.” (Surah Hud 11:113).

Consequently, by supporting a tyrannical leader, the people themselves are held accountable for their actions. They will be cast into the fire of Hell. This is because the unjust leader is responsible to both his people and Allah SWT, while the people, having suffered the consequences, will call upon Allah SWT to punish their leader with double torment in Hell.

‘Umar narrates that the Prophet said: “Every person is a guardian and will be questioned about their guardianship. Leaders are guardians, men over their households, wives within their husband’s house, and servants over their master’s property.” (Bukhari, 2002:5/893)

In conclusion, political accountability in the Qur’an refers to the responsibility of leaders to fulfill the trusts of Allah SWT and the people in an Islamic state—whether as the highest caliph, minister, or representative. Leaders who safeguard Allah’s trust possess virtues shared by angels and prophets and are commendable. Leaders who betray Allah’s trust can be held accountable by the people in this world and will face Allah’s judgment in the Hereafter.

## DISCUSSION

### Reinterpreting Scriptural Accountability in Contemporary Statehood

#### 1) Scriptural Foundations and the Reorientation of Political Legitimacy

The concept of political accountability in Islam is fundamentally grounded in the ontological nexus between human beings, trust (amanah), and authority. The Qur’anic injunctions—particularly al-Aḥzāb 33:72 and al-Nisā’ 4:58—assert that amanah represents a divine delegation encompassing both moral responsibility and legal obligation, rather than merely a social mandate. Classical exegetes, including al-Ṭabarī (1992) and al-Rāzī (1994), underscore that amanah constitutes not only an ethical duty but also the very foundation of governance legitimacy; consequently, a breach of amanah invariably undermines the legitimacy of authority.

Ash‘arī thought, particularly as articulated by al-Juwaynī (1979), reinforces the argument that human sovereignty (sulṭah / imāmah) is conditionally dependent upon the proper exercise of amanah. Accordingly, legitimacy is neither absolute, as in theocratic models, nor entirely dependent on the populace, as in political

liberalism; rather, it constitutes a synthesis of divine authority and social acceptance, with the primary condition being the preservation of trust and justice.

Contemporary studies support this conclusion. Ahmad et al. (2023b) demonstrate that the Islamic accountability framework functions as a conditional legitimacy structure, existing only when officeholders fulfill both moral and institutional responsibilities. In the context of modern Muslim-majority states, such legitimacy necessitates governance structures that operationalize the principle of amanah through mechanisms of oversight, reporting, and protection of citizens' rights (Mohd Yusoff et al., 2022; Salleh & Khalid, 2021).

## 2) Hermeneutic Reconstruction: From Textual Imperatives to Institutional Architecture

The reinterpretation of the concept of amanah for the modern state requires a fiqh hermeneutical approach that integrates the literal text, maqāṣid, and contextual considerations (Ibn 'Āshūr, 2014). This method, known as text–context harmonisation, involves three steps:

1. Identification of the normative meaning of the texts (e.g., the obligation to restore rights, entrusted authority, prohibition of oppression).
2. Mapping these meanings to the objectives of maqāṣid (ḥifẓ al-dīn, al-naḥs, al-māl, al-'aql, al-naṣl, and al-'ird).
3. Translating the maqāṣid objectives into modern institutional mechanisms (such as audits, ombudsman offices, shariah governance frameworks, and public complaint systems).

Alamer (2022b) and Saleh et al. (2023) demonstrate that maqāṣid can serve as a foundational framework for developing public policy indicators and governance KPIs. This supports the transformation of the Qur'anic injunctions on amanah into measurable performance metrics and legal procedures, aligning with OECD governance standards while remaining guided by Islamic ethical dimensions.

This hermeneutical model confirms that Islamic accountability is not merely a moral exhortation; rather, it constitutes an institutional prerequisite. Consequently, the scriptural reinterpretation should yield mechanisms such as Shariah audits, separation of powers, independent oversight bodies (e.g., modern hisbah), citizen access to remedies for injustice (mazālim), and transparency in public policy. These recommendations are consistent with Mukhibad (2022b) and Almutairi & Khan (2021), who demonstrate that Shariah-based governance institutions enhance integrity and prevent the abuse of authority within Islamic organizations.

## 3) The Dual-dimensional Nature of Islamic Accountability: Moral–Eschatological and Legal–Institutional

Accountability in Islam is two-dimensional. The first dimension is moral–eschatological accountability, which is linked to sin and reward, divine recompense, and punishment (Ghazālī, 2002). This dimension intrinsically motivates leaders through the cultivation of piety (taqwa). The second dimension is legal–institutional accountability, operationalized through qāḍīs, hisbah, and mazālim (al-Māwardī, 1985), ensuring that state administration is conducted justly and transparently.

Contemporary studies indicate that integrating both dimensions of accountability produces a more stable form of governance compared to secular models, which rely heavily on deterrence mechanisms (Eldridge & Siddiqi, 2022; Basri & Hasanuddin, 2023). In the context of Muslim-majority states, moral–eschatological accountability fosters an ethical culture that prevents the abuse of power at its roots, while legal–institutional accountability ensures effective formal oversight.

Islamic accountability also establishes both a ceiling and a floor for leaders' conduct. The ceiling prohibits acts of oppression, betrayal of trust, or manipulation of authority, whereas the floor obliges the fulfillment of justice, protection of citizens' rights, and restoration of harm in cases of malpractice.

#### 4) Siyāsah Shar‘iyyah and the Juristic Logic of Political Obligation

Siyāsah Shar‘iyyah functions as a bridge between scriptural texts and social reality. It provides a fiqh-based rational framework regarding: who holds authority, how power is exercised, the limits of authority, and the remedies in cases of misuse. Within the Ash‘arī intellectual framework, political authority is required to comply with sharī‘ah, ‘aql, and ‘urf. Sharī‘ah outlines the principles of trust (amanah), justice, and the prohibition of oppression; ‘aql (the rationality of maqāṣid) considers the implications for social welfare; and ‘urf (local context/fiqh al-watan) addresses the socio-political realities of the state and local culture.

Nasution (2025) argues that the foundations of siyāsah Shar‘iyyah provide legitimacy for establishing modern mazālim courts to adjudicate cases of power abuse, analogous to ombudsman institutions in contemporary governance. Similarly, Khan (2023) demonstrates that public complaint mechanisms grounded in the principle of hisbah can enhance transparency, thereby safeguarding the conditions of amanah in state administration.

#### 5) Operationalisation: Transforming Scriptural Teachings into State Institutions

Based on findings from classical and contemporary literature, scriptural accountability can be operationalized through five main mechanisms:

1. Codification of Amanah in Governance Law. This entails embedding the principle of amanah as a statutory obligation, including asset declarations, financial integrity, and the prohibition of conflicts of interest. This approach is supported by Ahmad et al. (2023) and Salleh & Khalid (2021).
2. Modern Hisbah as an Oversight Institution. Abd Razak et al. (2024b) demonstrate that modern hisbah models enhance transparency in public administration.
3. Shariah Ombudsman / Modern Mazālim. Ismail & Rahman (2022) propose a Shariah Ombudsman framework as a citizen complaint mechanism aligned with the divine mandate in the Qur’an, particularly al-Nisā’ 4:58.
4. Maqāṣid-Based KPIs in Public Policy. Saleh et al. (2023) and Miftahussurur et al. (2025b) emphasize that maqāṣid indicators can enhance governance performance.
5. Ethics Education of Amanah in Bureaucracy. Basri & Hasanuddin (2023) demonstrate a positive relationship between an Islamic ethical culture and administrative accountability.

These five mechanisms constitute the foundation for designing a modern state that operationalizes the principles of amanah and accountability as detailed in the Sharī‘ah texts.

#### 6) Synthesis: Scriptural Accountability as the Core of Fiqh Watan Governance

The analysis yields three principal theoretical conclusions:

1. Amanah as the Foundation of Legitimacy (Juridical–Moral Foundation). The legitimacy of governance is contingent upon the preservation of amanah (Juwaynī, 1979; Ahmad et al., 2023b).
2. Accountability as Multi-Dimensional. The concept of accountability articulated in the Qur’an and Sunnah encompasses both moral–eschatological and legal–institutional dimensions (Eldridge & Siddiqi, 2022).
3. Modern Institutions as Translators of Sharī‘ah Obligations. Modern hisbah institutions function as auditors, modern mazālim institutions serve as ombudsmen, and maqāṣid-based KPIs operate as performance governance tools.

Accordingly, the scriptural reinterpretation enables the principles of amanah and Sharī‘ah accountability to be developed into a Fiqh al-Watan governance framework suitable for contemporary Muslim-majority states.

## Ash‘arī Political Theology and the Architecture of Accountability

### 1) The Ash‘arī Conception of Divine Delegation (*al-Tafwīḍ al-Ilāhī*) and Its Political Consequences

The Ash‘arī theological principle provides a foundational dimension to the structure of Islamic politics, positing that political authority (*ṣulṭah* / *imāmah*) constitutes a divine delegation (*al-tafwīḍ al-ilāhī*) to humans to uphold justice and safeguard public welfare (Juwaynī, 1979; Ghazālī, 2002). However, this is not an absolute mandate, as the delegation is bound by *sharī‘ah* (al-Māwardī, 1985), conditional upon the preservation of *amanah*, revocable in cases of repeated oppression, and subject to societal oversight through institutions such as *qāḍīs*, *mazālim*, and *hisbah*.

This principle distinguishes Ash‘arī theology from Shi‘ah political theology based on *nas*-based designation, modern Western political theory grounded in popular sovereignty, and secular models that separate morality from authority. Within the Ash‘arī political framework, governance authority is an entrusted authority, not an inherent right. Leaders do not possess power personally; they merely bear a trust (*amanah*) that can be revoked or transferred if violated. This provides the basis for political accountability as part of *‘aqīdah*, rather than merely administrative ethics.

Contemporary analyses, such as Alamer (2022b), argue that the concept of accountability in Islamic political thought constitutes a “dual legitimacy structure”: authority must align with divine mandates (justice, *amanah*) and gain social acceptance (public welfare, compliance). Sarkar (2021) demonstrates that such a structure proves more stable in Muslim-majority societies because it integrates theological and sociological factors.

### 2) The Ash‘arī View of Human Agency and Its Link to Political Responsibility

Within the Ash‘arī political thought framework, the concept of *kasb* asserts that humans bear moral responsibility for their actions, even though all power is ultimately created by Allah. In a political context, *kasb* renders leaders fully accountable for the decisions they make, despite the fact that authority itself is a divine endowment, while the populace also bears moral responsibility to elect, advise, and correct leaders—constituting a form of societal accountability. This has three political implications:

1. Leaders cannot invoke a “divine mandate” to justify oppression. Ash‘arī scholars reject political determinism, emphasizing that humans retain responsibility for their actions (Juwaynī, 1979). Accordingly, authoritarian narratives that attribute all deeds to “fate” are epistemologically invalid within the Ash‘arī framework.
2. Accountability is a condition of faith (*furu‘ al-īmān*). Accountability is not merely an administrative practice but a component of religious obligation: rejecting oppression, safeguarding *amanah*, and restoring rights to their rightful owners (al-Nisā’ 4:58).
3. The moral identity of leaders is integral to governance structures. Ghazālī (2002) emphasizes that the moral disposition for justice is a primary criterion for leadership eligibility. This provides a theological justification for the development of ethical-based leadership training in modern states (Zamziba et al., 2024b; Basri & Hasanuddin, 2023).

### 3) The Architecture of Accountability in Ash‘arī Political Thought

Ash‘arī political thought encompasses three layers of accountability mechanisms:

1. Divine Hierarchical Accountability (Vertical Accountability). Every leader is directly accountable to Allah for political decisions, state wealth management, social justice, and citizens’ rights. This dimension fosters intrinsic motivation (*taqwā*), as empirically demonstrated by Basri & Hasanuddin (2023), who examine the relationship between religio-moral consciousness and administrative integrity.
2. Societal Accountability (Horizontal Accountability). Ash‘arī scholars emphasize the duty of the populace to advise leaders, provide correction through *shūra* mechanisms, and perform institutional

checks via hisbah and mazālim. Khan (2023) notes that public complaint systems and societal oversight are inherent elements of the Ash‘arī model, not Western adaptations.

3. Institutional Accountability (Structured Accountability). According to al-Māwardī (1985) and Juwaynī (1979), two primary institutions are required: hisbah as a preventive mechanism against power abuse (oversight) and mazālim as a redress mechanism for administrative injustice. Contemporary studies (Abd Razak et al., 2024b; Ismail & Rahman, 2022; Nasution, 2025) demonstrate that these institutions can be adapted into modern forms, such as Shariah Ombudsman, Administrative Review Tribunals, Integrity Commissions, and Public Complaint Units (PCUs), making Ash‘arī thought institutionally compatible with contemporary governance.

#### 4) Political Morality and Ethical Constraints on Power

The foundations of Ash‘arī theology emphasize that justice is not merely a political practice but a religious obligation (‘aqīdah). This entails three primary moral boundaries:

1. Prohibition of Oppression (ẓulm). Political oppression includes abuse of power, monopolization of wealth, manipulation of laws, and biased adjudication.
2. Prohibition of Betrayal of Trust (khiyānat al-amanah). This encompasses embezzlement, corruption, and manipulation of administrative procedures.
3. Obligation to Safeguard Public Welfare (‘imārat al-dunyā). Leaders are obliged to promote the well-being and prosperity of the people, not merely to maintain authority.

#### 5) The Ash‘arī Doctrine of Conditional Obedience and Political Correctives

The obligation to obey leaders is relative, not absolute. Within Ash‘arī theology, obedience is required as long as leaders uphold sharī‘ah, but it becomes null if they commit violations that undermine legitimacy, such as systemic oppression, refusal to restore rights, oppression of the populace, or compromising the dignity of the state. In such cases, societal institutions—such as qāḍīs, shūra councils, and mazālim courts—possess the authority to enact corrective measures (Juwaynī, 1979). Contemporary research by Eldridge & Siddiqi (2022) demonstrates that this conditional obedience doctrine underpins political stability in Indonesia, as it balances compliance with divine law and the populace’s right to advise and correct leaders.

#### 6) Theological Foundations for Modern State Institutions

The Ash‘arī intellectual framework is not merely a metaphysical theory; it provides a foundation for the design of modern institutions:

Ash‘arī Concept	Classical Institution	Modern Version
Amanah	Hisbah	Integrity Commission, Shariah Audit
Anti-Oppression	Mazālim	Shariah Ombudsman, Administrative Tribunal
Shūra	Majlis Shūra	Parliamentary Committees (Islamic-framed)
Maṣlaḥah	Ijtihād	Policy Evaluation using Maqāṣid-based KPIs

Studies by Almutairi & Khan (2021) and Mukhibad (2022) indicate that integrating Shariah institutions with modern governance mechanisms enhances transparency scores, public trust, and policy compliance within government organizations.

## 7) Synthesis: Why Ash‘arī Theology Matters for Fiqh Watan

From the overall theoretical and empirical review, three major conclusions emerge:

1. Ash‘arī theology provides a robust normative foundation for modern nation-states. Concepts such as *amanah*, anti-oppression, *maqāsid*, *shūra*, and *hisbah* have immutable theological foundations yet can be reconfigured into contemporary institutional forms.
2. Accountability is core, not supplemental, to legitimacy. Without accountability, *sulṭah* loses its validity, as articulated by Juwaynī (1979) and supported by modern studies (Ahmad et al., 2023b).
3. Fiqh al-Watan in the Malay world builds its epistemological basis on the ash‘arī methodology. This is because Ash‘arī thought emphasizes legal elasticity, contextual adaptation, prioritization of public welfare, fidelity to *sharī‘ah*, and institutional corrective mechanisms.

Together, these principles provide teleological stability to governance systems in Muslim states seeking to maintain an Islamic identity within a modern framework.

## CONCLUSION

This study has demonstrated that accountability (*al-mas‘uliyah*) in Islamic scripture is not merely a moral exhortation but a foundational principle for structuring legitimate governance within the framework of *Fiqh Watan*. Through an integrative analysis of the Qur‘an, Sunnah, and classical Islamic jurisprudential sources, the research highlights three pivotal dimensions: the theological grounding of accountability, its operationalization in institutional governance, and its role in ensuring social justice and public welfare.

Firstly, accountability in Islamic scripture is rooted in the concept of *amanah* and divine oversight, which obliges rulers and officials to act with integrity, transparency, and justice. Secondly, these normative principles are not static; they can be institutionalized in contemporary governance systems through mechanisms such as *shura*, *hisbah*, and public audit, ensuring that leadership remains responsive and answerable to the governed. Finally, embedding accountability within the *Fiqh Watan* framework strengthens the legitimacy of state authority while aligning political power with ethical imperatives, thereby mitigating despotism and promoting civic trust.

In conclusion, Islamic accountability provides both a normative and practical blueprint for good governance that transcends temporal and cultural boundaries. Future research could explore empirical applications of these principles in modern state institutions and their impact on enhancing transparency, social cohesion, and sustainable development. By situating accountability at the heart of governance, *Fiqh Watan* offers a resilient, ethically anchored model capable of addressing contemporary political and administrative challenges.

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